

ORDINANCE NO. 2023- 21

**AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF WAKULLA COUNTY, FLORIDA, AMENDING SECTION 29.083 OF THE WAKULLA COUNTY CODE OF ORDINANCES RELATING TO THE DUTY TO COLLECT THE PUBLIC SERVICE TAX; PROVIDING FINDINGS; PROVIDING FOR SEVERABILITY AND CODIFICATION; AND PROVIDING AN EFFECTIVE DATE.**

**RECITALS:**

**WHEREAS**, the Board of County Commissioners of Wakulla County ("Board") adopted Article VI, Chapter 29 of the Wakulla County Code of Ordinances ("Code") to impose the Public Service Tax authorized in Section 166.231, Florida Statutes; and

**WHEREAS**, Section 29.082 of the Code currently imposes a tax rate of 9% on electricity, metered or bottled gas, and water and a rate of 3.6 cents per gallon on fuel oil sold within the unincorporated area of Wakulla County ("County"); and

**WHEREAS**, Section 29.083 of the Code currently requires monthly remittances, but the County would like to lessen the administrative burden by authorizing quarterly returns for certain, defined small volume sellers; and

**WHEREAS**, the Board now desires to amend Section 29.083 of the Code to implement such changes for certain small volume sellers, and to make further clarifications therein.

**NOW THEREFORE, BE IT ORDAINED** by the Board of County Commissioners of Wakulla County, Florida, that:

**SECTION 1. INCORPORATION OF RECITALS.** The above recitals are true and correct and are hereby incorporated by reference.

**SECTION 2. AMENDMENT OF SECTION 29.083 OF THE WAKULLA COUNTY CODE OF ORDINANCES.** The Board hereby amends section 29.083 of the Wakulla County Code of Ordinances, as follows:

**Sec. 29.083. - Duty of seller to collect; failure of purchaser to pay.**

(a) It shall be the duty of every seller of electricity, metered or bottled gas, fuel oils and water to collect from the purchaser, for the use of the county, the public service tax hereby levied, at the time of collecting the selling price charged for each transaction, and to report and pay over remit unto the county on or before the 20th day of each month, ~~unto the county~~, all such public service taxes levied and collected during the preceding month; provided, however, that if the total

amount of public service taxes collected by seller is not anticipated to exceed \$75 in a calendar quarter then the seller may, with the advance written approval of the County, report and remit unto the county on or before the 20<sup>th</sup> day of the month immediately following the end of each calendar quarter all such public service taxes levied and collected during the preceding calendar quarter. For purposes of this section, calendar quarters shall mean the following time periods: January 1 to March 31, April 1 to June 30, July 1 to September 30, and October 1 to December 31. It shall be unlawful for any seller to collect the price of any purchase of electricity, metered or bottled gas, fuel oils or water, without at the same time collecting the public service tax hereby levied in respect to such purchase, unless such seller shall elect to assume and pay such tax without collecting the same from the purchaser.

(b) Every seller subject to the public service tax under this article shall file a return with the county each month or each quarter, as determined pursuant to subsection (a) of this Section 29.083. The return shall identify the name and address of the seller, the period of the return, the amount collected from the sale of taxable services, ~~any collection allowance taken,~~ the amount of tax remitted with the return, and the name and telephone number of a person authorized by the seller to respond to inquiries from the county concerning the seller's administration of the tax.

(c) Any seller failing to collect such tax at the time of collecting the price of any purchase where the seller has not elected to assume and pay such tax, shall be liable to the county for the amount of such tax in like manner as if the same had been actually paid to the seller, and the county administrator or his designee shall cause to be brought all suits and actions and shall take all proceedings in the name of the county as may be necessary for the recovery of such public service tax. The seller shall not be liable for the payment of such tax upon uncollectible bills.

[underline indicates additions; ~~striketrough~~ indicates deletions]

**SECTION 3. CODIFICATION IN THE CODE OF ORDINANCES.** It is the intention of the Board, and it is hereby ordained that the provisions of this Ordinance shall become and be made a part of the Wakulla County Code of Ordinances, and that the sections of this Ordinance may be renumbered to accomplish such intent.


**SECTION 4. SEVERABILITY.** Should any section or provision of this Ordinance or any portion thereof, or any paragraph, sentence, or word be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder hereof other than the part declared to be invalid.

**SECTION 5. EFFECTIVE DATE.** A certified copy of this Ordinance shall be filed with the Department of State within 10 days after its enactment by the Board and shall take

effect as provided by law.

**PASSED AND DULY ENACTED** by the Board of County Commissioners of Wakulla County, Florida in regular session, this 17<sup>th</sup> day of July, 2023.

WAKULLA COUNTY  
BOARD OF COUNTY COMMISSIONERS

  
Ralph Thomas, Chairman

ATTEST:

  
Clerk of Court



APPROVED AS TO FORM AND CONTENT:

  
Heather J. Encinosa, County Attorney